

## Article - Local Government

[\[Previous\]](#)[\[Next\]](#)

§20–432.

(a) Except as provided in subsections (b) and (c) of this section, a municipality may impose, by ordinance or resolution, a hotel rental tax.

(b) (1) In this subsection, “hotel rental tax revenue sharing arrangement” includes:

(i) a requirement under §§ 20–415 through 20–422 of this subtitle that a county distribute revenue from a county hotel rental tax to a municipality; or

(ii) any other hotel rental tax revenue sharing requirement, agreement, or arrangement between a county and a municipality.

(2) A municipality in a county that has a hotel rental tax revenue sharing arrangement between the municipality and the county may not impose a hotel rental tax under this part.

(c) A municipality may not impose a hotel rental tax if the municipality is located in a county that:

(1) distributes at least 50% of total county hotel rental tax revenues to promote tourism in the county; or

(2) does not impose a tax on a transient charge paid to a hotel.

[\[Previous\]](#)[\[Next\]](#)